

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

► Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
► Go to www.irs.gov/Form1120S for instructions and the latest information.

2020

For calendar year 2020 or tax year beginning , 2020, ending , 20

A S election effective date 03/14/2013	TYPE OR PRINT	Name CATS ON THE BAY CORP	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions. C/O 137 QUENTIN ROAD	E Date incorporated 03/14/2013
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code BROOKLYN NY 11223	F Total assets (see instructions) \$ 227,623.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year 1**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes**Caution:** Include only trade or business income and expenses on lines 1a through 21. See the Instructions for more information.

Income	1a Gross receipts or sales	1a 608,034.	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a		1c 608,034.
	2 Cost of goods sold (attach Form 1125-A)		2 270,842.
	3 Gross profit. Subtract line 2 from line 1c		3 337,192.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)		5
	6 Total income (loss). Add lines 3 through 5		6 337,192.
	7 Compensation of officers (see instructions—attach Form 1125-E)		7 7,200.
	8 Salaries and wages (less employment credits)		8 21,600.
	9 Repairs and maintenance		9 5,573.
	10 Bad debts		10
	11 Rents		11
	12 Taxes and licenses		12 5,258.
	13 Interest (see instructions)		13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14 52,499.
	15 Depletion (Do not deduct oil and gas depletion.)		15
	16 Advertising		16 5,988.
	17 Pension, profit-sharing, etc., plans		17
	18 Employee benefit programs		18
	19 Other deductions (attach statement) See Statement		19 349,173.
20 Total deductions. Add lines 7 through 19		20 447,291.	
21 Ordinary business income (loss). Subtract line 20 from line 6		21 -110,099.	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b Tax from Schedule D (Form 1120-S)	22b	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c
	23a 2020 estimated tax payments and 2019 overpayment credited to 2020	23a	
	b Tax deposited with Form 7004	23b 0.	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d Reserved for future use	23d	
	e Add lines 23a through 23d		23e 0.
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached		24
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed		25 0.
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26: Credited to 2021 estimated tax ► Refunded ►		27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

PRESIDENT
TitleMay the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if PTIN self-employed

Alex Zolotuskiy

Alex Zolotuskiy

06/24/2021

Firm's name ► YKAZ TAX SERVICES INC

Firm's EIN

Firm's address ► 137 QUENTIN RD BROOKLYN NY 11223

Phone no. (718) 449-4876

For Paperwork Reduction Act Notice, see separate Instructions. BAA

REV 05/19/21 PRO

Form **1120-S** (2020)

Schedule B Other Information (see Instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ HYBRID	Yes	No																									
2	See the instructions and enter the: a Business activity ▶ RESTAURANT b Product or service ▶ RESTAURANT																											
3	At any time during the tax year, was any shareholder of the corporation, a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .		X																									
4	At the end of the tax year, did the corporation:																											
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X																									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">(i) Name of Corporation</th> <th style="width: 15%;">(ii) Employer Identification Number (if any)</th> <th style="width: 15%;">(iii) Country of Incorporation</th> <th style="width: 15%;">(iv) Percentage of Stock Owned</th> <th style="width: 25%;">(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made																						
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X																									
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5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		X																									
	(i) Total shares of restricted stock ▶																											
	(ii) Total shares of non-restricted stock ▶																											
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		X																									
	(i) Total shares of stock outstanding at the end of the tax year ▶																											
	(ii) Total shares of stock outstanding if all instruments were executed ▶																											
6	Has this corporation filed, or is it required to file, Form 8916 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X																									
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																											
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions ▶ \$																											
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X																									
10	Does the corporation satisfy one or more of the following? See instructions		X																									
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																											
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.																											
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.																											
11	Does the corporation satisfy both of the following conditions?		X																									
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																											
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																											

Form 1120-S (2020)

Page **3****Schedule B Other Information** (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		X
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b If "Yes," did the corporation file or will it file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15 ▶ \$		

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1 -110,099.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach statement) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a	
	b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss) 8b	
	c Unrecaptured section 1250 gain (attach statement) 8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions) Type ▶	10
	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures Type ▶	12c
	d Other deductions (see instructions) Type ▶	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions) Type ▶	13d
	e Other rental credits (see instructions) Type ▶	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions) Type ▶	13g
Foreign Transactions	14a Name of country or U.S. possession ▶	
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	
	d Reserved for future use	14d
	e Foreign branch category	14e
	f Passive category	14f
	g General category	14g
	h Other (attach statement)	14h
	Deductions allocated and apportioned at shareholder level	
	i Interest expense	14i
	j Other	14j
	Deductions allocated and apportioned at corporate level to foreign source income	
	k Reserved for future use	14k
	l Foreign branch category	14l
	m Passive category	14m
	n General category	14n
	o Other (attach statement)	14o
	Other information	
	p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶	14p
	q Reduction in taxes available for credit (attach statement)	14q
	r Other foreign tax information (attach statement)	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a -2,914.
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties—gross income	15d
	e Oil, gas, and geothermal properties—deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 120.
	d Distributions (attach statement if required) (see instructions)	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18 -110,099.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			24,985.		781.
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()		()		
3 Inventories			73,147.		89,631.
4 U.S. government obligations					
5 Tax-exempt securities (see instructions)					
6 Other current assets (attach statement)					
7 Loans to shareholders					
8 Mortgage and real estate loans					
9 Other investments (attach statement)					
10a Buildings and other depreciable assets	876,270.			876,270.	
b Less accumulated depreciation	(703,300.)	172,970.	(755,799.)	120,471.	
11a Depletable assets					
b Less accumulated depletion	()		()		
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()		()		
14 Other assets (attach statement) Ln 14, St		16,740.		16,740.	
15 Total assets		287,842.		227,623.	
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (attach statement)					
19 Loans from shareholders		280,000.		330,000.	
20 Mortgages, notes, bonds payable in 1 year or more					
21 Other liabilities (attach statement)					
22 Capital stock		1,000.		1,000.	
23 Additional paid-in capital		1,156,528.		1,156,528.	
24 Retained earnings		-1,149,686.		-1,259,905.	
25 Adjustments to shareholders' equity (attach statement)					
26 Less cost of treasury stock	()		()		
27 Total liabilities and shareholders' equity		287,842.		227,623.	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net Income (loss) per books	-110,219.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____ 120.		7 Add lines 5 and 6	
	120.	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	-110,099.
4 Add lines 1 through 3	-110,099.		

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	-1,149,686.			
2 Ordinary income from page 1, line 21				
3 Other additions				
4 Loss from page 1, line 21	(110,099.)			
5 Other reductions MEALS AND ENTERTAINMENT (120.)	(120.)			()
6 Combine lines 1 through 5	-1,259,905.			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	-1,259,905.			

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
▶ Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name

Employer identification number

CATS ON THE BAY CORP

1	Inventory at beginning of year	1	73,147
2	Purchases	2	13,057
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) See Statement	5	274,269
6	Total. Add lines 1 through 5	6	360,473
7	Inventory at end of year	7	89,631
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	270,842

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(f).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2020**

For calendar year 2020, or tax year

beginning / / 2020 ending / / **Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

OMB No. 1545-0123

☐ Final K-1☐ Amended K-1**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Corporation****A** Corporation's employer identification number**B** Corporation's name, address, city, state, and ZIP code
CATS ON THE BAY CORPC/O 137 QUENTIN ROAD
BROOKLYN NY 11223**C** IRS Center where corporation filed return
Kansas City, MO**Part II Information About the Shareholder****D** Shareholder's identification number**E** Shareholder's name, address, city, state, and ZIP code
ELINA KHANUKOV2935 W5TH STREET #15F
BROOKLYN NY 11224**F** Current year allocation percentage 100.00000 %**G** Shareholder's number of shares

Beginning of tax year 200

End of tax year 200

H Loans from shareholder

Beginning of tax year \$ 280,000.

End of tax year \$ 330,000.

For IRS Use Only

1	Ordinary business income (loss)	13	Credits
	-110,099.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-2,914.
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	120.
		17	Other information
		V	* STMT

18 ☐ More than one activity for at-risk purposes***19** ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

Statement A—QBI Pass-through Entity Reporting

Corporation's name: CATS ON THE BAY CORP		Corporation's EIN:	
Shareholder's name: ELINA KHANUKOV		Shareholder's identifying no:	
		1120S, Line 21	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)	-110,099.	
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
	W-2 wages	28,800.	
	UBIA of qualified property	876,270.	
	Section 199A dividends		

Statement A—QBI Pass-through Entity Reporting

Corporation's name:		Corporation's EIN:	
Shareholder's name:		Shareholder's identifying no:	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)		
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
	W-2 wages		
	UBIA of qualified property		
	Section 199A dividends		

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ ERO must obtain and retain completed Form 8879-S.

▶ Go to www.irs.gov/Form8879S for the latest information.**2020**

For calendar year 2020, or tax year beginning

, 2020, and ending

, 20

Name of corporation

CATS ON THE BAY CORP

Employer identification number

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	608,034.
2	Gross profit (Form 1120-S, line 3)	2	337,192.
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	-110,099.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	-110,099.

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- ☒ I authorize YKAZ TAX SERVICES INC to enter my PIN _____ as my signature _____
ERO firm name Don't enter all zeros
on the corporation's 2020 electronically filed Income tax return.
- ☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 06/24/2021

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see Instructions.

Form **8879-S** (2020)

BAA

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Form 1120S

199A Statement A Summary

2020

QuickZoom to Other Copy _____

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN: _____	
1120S, Line 21			
<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	
<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	
<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss) .	-110,099.		
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss) . . .			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wages	28,800.		
UBIA of qualified property . . .	876,270.		
Section 199A dividends			

Corporation's Name: _____		Corporation's EIN: _____	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of: QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss) .	_____	_____	_____
Rental income (loss)	_____	_____	_____
Royalty income (loss)	_____	_____	_____
Section 1231 gain (loss) . . .	_____	_____	_____
Other Income (loss)	_____	_____	_____
Section 179 deduction	_____	_____	_____
Other deductions	_____	_____	_____
W-2 wages	_____	_____	_____
UBIA of qualified property . . .	_____	_____	_____
Section 199A dividends	_____		

199A Worksheet by Activity**2020**

► Keep for your records

Corporation's name CATS ON THE BAY CORP		Corporation's EIN _____	
QuickZoom to 199A Summary ► _____			
Aggregation Code: _____		Trade or Business: <u>1120S, Line 21</u> EIN: <u>4</u> _____	
		Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to shareholder-specific determinations:			
1 a Ordinary business income (loss)	1 a	-110,099.	
b Adjustments	b		
c Adjusted ordinary business income (loss)		1 c	-110,099.
2 a Rental income (loss)	2 a		
b Adjustments	b		
c Adjusted rental income (loss)		2 c	
3 a Royalty income (loss)	3 a		
b Adjustments	b		
c Adjusted royalty income (loss)		3 c	
4 a Section 1231 gain (loss)	4 a		
b Adjustments	b		
c Adjusted section 1231 gain (loss)		4 c	
5 Other income (loss)		5	
6 a Section 179 deduction	6 a		
b Adjustments	b		
c Adjusted section 179 deduction		6 c	
7 Other deductions		7	
8 a W-2 wages	8 a	28,800.	
b Adjustments	b		
c Adjusted W-2 Wages		8 c	28,800.
9 a UBIA of qualified property	9 a	876,270.	
b Adjustments	b		
c Adjusted UBIA of qualified property		9 c	876,270.

Section 179 Carryover Detail for this Activity

Tentative Section 179 deduction from current year assets

**Part I: Prior Year Carryovers
by Year and Category**

A Before 2018

B 2018

C 2019

Total prior year carryovers to this year

Section 179 Regular Tax	Section 179 QBI
	0.
	0.
0.	0.

**Part II: 179 Deduction Allowed
by Year and Category****Total 179 deduction allowed for this activity in current year**

A Amount allowed from 2020

B Amount allowed from before 2018

C Amount allowed from 2018

D Amount allowed from 2019

Section 179 Regular Tax	Section 179 QBI

**Part III: Total Carryforward to 2021
by Year and Category**

A Carryforward from 2020

B Carryforward from before 2018

C Carryforward from 2018

D Carryforward from 2019

Total carryforward to next year

Section 179 Regular Tax	Section 179 QBI
	0.
0.	0.
0.	0.

CATS ON THE BAY CORP

1

Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp**Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
Total	349,173.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
Total	2,000.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**Payroll Taxes****Itemization Statement**

Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
Total	3,258.

CATS ON THE BAY CORP

2

Form 1125-A: Cost of Goods Sold

Other Costs Statement

Continuation Statement

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
Total	274,269



Department of Taxation and Finance

New York S Corporation Franchise Tax Return

CT-3-S

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see Instructions) ☐ Amended return ☐beginning ending

Employer identification number (EIN)		File number AA9	Business telephone number	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>	
Legal name of corporation CATS ON THE BAY CORP			Trade name/DBA		
Mailing address Care of (c/o)			State or country of incorporation NY		
Number and street or PO box 137 QUENTIN ROAD			Date of incorporation 03-14-13	Foreign corporations: date began business in NYS	
City BROOKLYN	U.S. state/Canadian province NY	ZIP/Postal code 11223	Country (if not United States)		For office use only
NAICS business code number (from NYS Pub 910)		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		New York S election effective date 03-14-13	
NYS principal business activity RESTAURANT			Number of shareholders 1		
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter effective date:					
A Pay amount shown on Part 2, line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)				Payment enclosed <input type="checkbox"/>	

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, and (5) Form CT-225, if applicable.

- B** If you filed a return(s) other than federal Form 1120S, enter the form number(s) here
- C** Enter your business apportionment factor (from Part 3, line 56)
- D** Did the S corporation make an IRC section 338 or 453 election? Yes ☐ No ☒
- E** Did this entity have an interest in real property located in New York State during the last three years? Yes ☐ No ☒
- F** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes ☐ No ☒
- G** If the IRS has completed an audit of any of your returns within the last five years, list years
- H** If this return is for a New York S termination year, mark an X in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in instructions*)
 Normal accounting rules ☐ Daily pro rata allocation ☐
- I** Mark an X in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i) .. ☐
- J** If you are one of the following, mark an X in one box: QETC ☐ Qualified New York manufacturer ☐
- K** If you filed as a New York C corporation in previous years, enter the last year filed as such
- L** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes ☐ No ☒
- M** Enter the amount, if any, of tax paid from federal Form 1120S, line 22c
- N** If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an X in the box and attach Form CT-60 ☐

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- O** Were you required to report any nonqualified deferred compensation, as required by IRC §457A, on your 2020 federal return? (see instructions) Yes ☐ No ☒
- P** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box ☐

Part 1 – Federal Form 1120S information

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1 Ordinary business income or loss.....	1	-110,099
2 Net rental real estate income or loss.....	2	
3 Other net rental income or loss.....	3	
4 Interest income.....	4	
5 Ordinary dividends.....	5	
6 Royalties.....	6	
7 Net short-term capital gain or loss.....	7	
8 Net long-term capital gain or loss.....	8	
9 Net section 1231 gain or loss.....	9	
10 Other income or loss.....	10	
11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)		
Beginning of tax year • [] End of tax year • []		
12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)		
Beginning of tax year • 287,842. End of tax year • 227,623.		
13 Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)		
Beginning of tax year • 280,000. End of tax year • 330,000.		

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year.....	-1,149,686.			
15 Ordinary income from federal Form 1120S, page 1, line 21..				
16 Other additions.....				
17 Loss from federal Form 1120S, page 1, line 21.....	-110,099.			
18 Other reductions.....	-120.			
19 Combine lines 14 through 18..	-1,259,905.			
20 Distributions.....				
21 Balance at end of tax year. Subtract line 20 from line 19..	-1,259,905.			

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Part 2 – Computation of tax (see instructions)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an X in one box)..... Yes ☐ No ☒

You must enter an amount on line 22; if none, enter 0.

22	New York receipts (from Part 3, line 55, column A (New York State))	22	958,034
23	Fixed dollar minimum tax (see instructions)	23	300
24	Recapture of tax credits (see instructions)	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	25	300
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	
27	Tax due after tax credits (subtract line 26 from line 25)	27	300
First installment of estimated tax for the next tax period:			
28	Enter amount from line 27	28	300
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	29	
30	If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	30	
31	Add line 28 and line 29 or 30	31	300

Composition of prepayments (see instructions):

	Date paid	Amount
32		
33		
34		
35		
36	03-15-21	500
37		
38		500
39		0
40		0
41		
42		
43		

Voluntary gifts/contributions

44	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	44	
45	Add lines 31, 40, 41, 42, and 44	45	300
46	Balance due (if line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	
47	Overpayment (if line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	200
48	Amount of overpayment to be credited to next period (see instructions)	48	200
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49	0
50	Refund of unused special additional mortgage recording tax credit (see instructions)	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	

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Part 3 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have no receipts required to be included in the denominator of the apportionment factor (see Instr.) ... ☐

	A – New York State	B – Everywhere
Section 210-A.2		
1 Sales of tangible personal property	1	
2 Sales of electricity	2	
3 Net gains from sales of real property	3	
Section 210-A.3		
4 Rentals of real and tangible personal property	4	
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5	
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	
Section 210-A.4		
7 Sale, licensing, or granting access to digital products	7	
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)		
8 To make this irrevocable election, mark an X in the box (see instructions).....		8
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)		
Section 210-A.5(a)(2)(A)		
9 Interest from loans secured by real property	9	
10 Net gains from sales of loans secured by real property	10	
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11	
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12	
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)		
13 Interest from federal debt	13	
14		
15 Interest from NYS and its political subdivisions debt	15	
16 Net gains from federal, NYS, and NYS political subdivisions debt	16	
17 Interest from other states and their political subdivisions debt	17	
18 Net gains from other states and their political subdivisions debt	18	
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)		
19 Interest from asset-backed securities and other government agency debt	19	
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20	
21 Net gains from all other asset-backed securities	21	
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)		
22 Interest from corporate bonds	22	
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23	
24 Net gains from other corporate bonds	24	
Section 210-A.5(a)(2)(E)		
25 Net interest from reverse repurchase and securities borrowing agreements	25	
Section 210-A.5(a)(2)(F)		
26 Net interest from federal funds	26	
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)		
27 Net income from sales of physical commodities	27	
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)		
28 Marked to market net gains	28	
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)		
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)		
29 Interest from other financial instruments	29	
30 Net gains and other income from other financial instruments	30	

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Part 3 – Computation of business apportionment factor (continued)

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
44			
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	958,034	958,034
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55	958,034	958,034

Calculation of business apportionment factor

56 New York State business apportionment factor (divide line 55, column A by line 55, column B and enter

the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions) 56 1.000000

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Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination • ☐ If marked, enter date of determination: • _____

Third -- party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) ALEX ZOLOTUSKIY		Designee's phone number	
	Designee's email address INFO@YKAZCPAPC.COM			PIN	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person		Signature of authorized person		Official title PRESIDENT
	Email address of authorized person INFO@YKAZCPAPC.COM		Telephone number (718) 449-4876		Date 05-04-21
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) YKAZ TAX SERVICES INC		Firm		Preparer's PTIN or SSN
	Signature of individual preparing this return ALEX ZOLOTUSKIY		Address 137 QUENTIN RD BROOKLYN NY 11223		State ZIP code
	Email address of individual preparing this return INFO@YKAZCPAPC.COM		Preparer's NYTPRIN or 03		Date 06-24-21

See instructions for where to file.

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Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation CATS ON THE BAY CORP	Employer identification number (EIN)
---	--------------------------------------

Attach to Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A	1	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions (attach Form CT-225)	3	
	3a	New York addition adjustments due to decoupling from the Internal Revenue Code (IRC)	3a	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions (attach Form CT-225)	5	
	5a	New York subtraction adjustments due to decoupling from the IRC	5a	
Other items (attach explanation)	6	Additions to itemized deductions	6	
	7	Subtractions from itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions; attach applicable forms)
START-UP NY tax credits (see instructions)

8	START-UP NY business certificate number	8	
9	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10)	9	
10	START-UP NY telecommunication services excise tax credit (Form CT-640)	10	
11	Recapture of START-UP NY tax benefits (Form CT-645)	11	
12	START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638)	12	
13	START-UP NY tax elimination credit business allocation factor (Form CT-638)	13	
START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)			
14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number (obtain number from your partnership)	15	
16	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership)	16	
17	START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership)	17	
18	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	18	

Investment tax credits (see instructions)

19	Investment tax credit and employment incentive credit (Form CT-46)	19	
20	Investment tax credit on research and development property (Form CT-46)	20	
21			
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46)	22	

Empire zone (EZ) tax credits (see instructions)

23	EZ investment tax credit (Form CT-603)	23	
24			
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605)	25	

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Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)**Qualified empire zone enterprise (QEZE) tax credits (see instructions)**

26	QEZE real property tax credit allowed (Form CT-606)	26	
27	Net recapture of QEZE real property tax credit (Form CT-606)	27	
28	QEZE tax reduction credit employment increase factor (Form CT-604)	28	
29	QEZE tax reduction credit zone allocation factor (Form CT-604)	29	
30	QEZE tax reduction credit benefit period factor (Form CT-604)	30	
QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)			
31	QEZE partnership EIN	31	
32	QEZE employment increase factor (obtain factor from your partnership)	32	
33	QEZE zone allocation factor (obtain factor from your partnership)	33	
34	QEZE benefit period factor (obtain factor from your partnership)	34	

Farmers' school tax credit (see instructions)

35	Total acres of qualified agricultural property	35	
36	Total amount of eligible school district property taxes paid	36	
37	Total acres of qualified agricultural property converted to nonqualified use	37	
38	Total acres of qualified conservation property	38	

Other credits (attach applicable forms)

39	Recapture of alternative fuels credit (Form CT-40)	39	
40	Credit for employment of persons with disabilities (Form CT-41)	40	
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting)	41	
42	Recapture of rehabilitation of historic properties credit (Form CT-238)	42	
43	Clean heating fuel credit (Form CT-241)	43	
44			
45	Empire State commercial production credit (Form CT-246)	45	
46	Empire State film production credit for the current year (Form CT-248)	46	
47	Empire State film production credit for the second year (Form CT-248)	47	
48	Empire State film production credit for the third year (Form CT-248)	48	
49	Long-term care insurance credit (Form CT-249)	49	
50	Credit for purchase of an automated external defibrillator (Form CT-250)	50	
51	Empire State film post-production credit for the current year (Form CT-261)	51	
52	Empire State film post-production credit for the second year (Form CT-261)	52	
53	Empire State film post-production credit for the third year (Form CT-261)	53	
54	Excelsior jobs tax credit component (Form CT-607)	54	
55	Excelsior investment tax credit component (Form CT-607)	55	
56	Excelsior research and development tax credit component (Form CT-607)	56	
57	Excelsior real property tax credit component (Form CT-607)	57	
58	Recapture of excelsior jobs program tax credit (Form CT-607)	58	
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611)	59	
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611)	61	
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	62	
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1)	63	
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1)	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1)	65	
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1)	66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)	67	
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)	69	
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2)	70	
71	Remediated brownfield credit for real property taxes (Form CT-612)	71	
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	72	
73	Environmental remediation insurance credit (Form CT-613)	73	

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Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

74	Recapture of environmental remediation insurance credit (Form CT-613)	•	74	
75	Security officer training tax credit (attach Form CT-631)	•	75	
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633)	•	76	
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	•	77	
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	•	78	
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	•	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633) ..	•	80	
81	Taxis and livery service vehicles accessible to persons with disabilities credit (Form CT-236)	•	81	
82	QETC employment credit (Form DTF-621)	•	82	
83	QETC capital tax credit (Form DTF-622)	•	83	
84	Recapture of QETC capital tax credit (Form DTF-622)	•	84	
85	Low-income housing credit (Form DTF-624)	•	85	
86	Recapture of low-income housing credit (Form DTF-626)	•	86	
87	Empire state jobs retention credit (Form CT-634)	•	87	
88	Recapture of empire state jobs retention credit (Form CT-634)	•	88	
89	New York youth jobs program credit (Form CT-635)	•	89	
90	Alcoholic beverage production credit for beer (Form CT-636)	•	90	
91	Alcoholic beverage production credit for cider (Form CT-636)	•	91	
92	Alcoholic beverage production credit for wine (Form CT-636)	•	92	
93	Alcoholic beverage production credit for liquor (Form CT-636)	•	93	
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	94	
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	95	
96				
97	Real property tax credit for manufacturers (Form CT-641)	•	97	
98	Recapture of real property tax credit for manufacturers (Form CT-641)	•	98	
99	Empire state musical and theatrical production credit (Form CT-642)	•	99	
100	Hire a veteran credit (Form CT-643)	•	100	
101	Workers with disabilities tax credit (Form CT-644)	•	101	
102	Employee training incentive program tax credit (Form CT-646)	•	102	
103	Farm workforce retention credit (Form CT-647)	•	103	
104	Life sciences research and development tax credit (Form CT-648)	•	104	
105	Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting)	•	105	
106	Empire State apprenticeship tax credit (Form CT-650)	•	106	
107	Recovery tax credit (Form CT-651)	•	107	
108	Employer-provided child care credit (Form CT-652)	•	108	
109	Other tax credits and recaptures (see instructions)	•	109	

(complete Schedule B on the last page)

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Schedule B – Shareholders' identifying information (see instructions)Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. (attach federal Schedule K-1 for each shareholder)	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
1 KHANUKOV ELINA 2935 W5TH STREET #15F BROOKLYN NY 11224	1	100.0000	1	I
2	2			
3	3			
4	4			
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			

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Schedule
K-1
Form **CT-3-S**

New York State
Schedule K-1 Equivalent

2020

For calendar year 2020 or tax year
beginning _____, 2020, and ending _____.

Shareholder's Identification No.	Corporation's Identification No.
Shareholder's Name, Address and ZIP Code	Corporation's Name, Address and ZIP Code
ELINA KHANUKOV	CATS ON THE BAY CORP
2935 W5TH STREET #15F	
BROOKLYN, NY 11224	137 QUENTIN ROAD
	BROOKLYN, NY 11223

Check if New York State nonresident ☐

Check your S corporation was required to report, under P.L. 110-343, Div. C, Section 801(d)(2), any nonqualified deferred compensation on your 2020 S corporation federal return ☐

Number of shares 200 Percentage of stock ownership 100.00000

From: 01-01-20 To: 12-31-20

Shareholder's Share of Income, Credits, Deductions, Etc

	New York Amount (nonresidents only)	Federal K-1 Amount
1 Ordinary business income (loss)		-110,099.
2 Net rental real estate income (loss)		
3 Other net rental income (loss)		
4 Interest income		
5 Ordinary dividends		
6 Royalties		
7 Net short-term capital gain (loss)		
8 Net long-term capital gain (loss)		
9 Net section 1231 gain (loss)		
10 Other income (loss)		
11 Total income (loss) (add lines 1 through 10)		-110,099.
12 Section 179 expense deduction		
13 Other deductions		
14 Total deductions (add lines 12 through 13)		
15 Investment interest expense		
16 Foreign taxes paid		
17 Property distributions		
18 Repayment of loans from shareholders		

Schedule A, Part 1 — Shareholders' Shares of Changes from Federal Items

Additions		
1 New York franchise tax imposed under Article 9-A	1	
2 Federal depreciation deduction (from Form CT-399)	2	
3 Other additions	3	
3 a New York addition adjustments due to decoupling from the IRC	3 a	
Subtractions		
4 Allowable New York depreciation (from Form CT-399)	4	
5 Other subtractions	5	
5 a New York subtraction adjustments due to decoupling from the IRC	5 a	
Other Items		
6 Additions to federal itemized deductions	6	
7 Subtractions from federal itemized deductions	7	

Schedule A, Part 2 – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions

8	Start-Up NY business certificate number	8	
9	Year of the Start-Up NY business tax benefit period (enter the year number from 1 to 10)	9	
10	Start-Up NY telecommunication services excise tax credit (Form CT-640)	10	
11	Recapture of Start-Up NY tax benefits (Form CT-645)	11	
12	Start-Up NY tax elimination credit tax free NY area allocation factor (Form CT-638)	12	
13	Startup NY tax elimination credit business allocation percentage (Form CT-638)	13	
14	Start-up NY partnership employer identification number	14	
15	Start-up NY business certificate number	15	
16	Year of the Start-up NY business tax benefit period	16	
17	Start-up NY tax elem crd tax free NY area alloc factor	17	
18	Start-up NY tax elem credit business allocation factor	18	
19	Investment tax credit and employment incentive credit (Form CT-46)	19	
20	Investment tax credit on research and development property (Form CT-46)	20	
21		21	
22	Tax on early dispositions — Investment Tax Credit, Retail Enterprise Tax Credit, Historic Barn Credit, Investment Tax Credit Research and Development	22	
23	EZ Investment Tax Credit (Form CT-603)	23	
24		24	
25	Recaptured tax credit - EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit financial service industry (CT-602, CT-603 or CT-605)	25	
26	QEZE real property taxes credit allowed (Form CT-606)	26	
27	Net recapture of QEZE real property tax credit (Form CT-606)	27	
28	QEZE tax reduction credit employment increase factor (Form CT-604)	28	
29	QEZE tax reduction credit zone allocation factor (Form CT-604)	29	
30	QEZE tax reduction credit benefit period factor (Form CT-604)	30	
31	QEZE partnership employer identification number	31	
32	QEZE employment increase factor	32	
33	QEZE zone allocation factor	33	
34	QEZE benefit period factor	34	
35	Total acres of qualified agricultural property	35	
36	Total amount of eligible school district property taxes paid	36	
37	Total acres of qualified agricultural property converted to noqualified use	37	
38	Total acres of qualified conservation property	38	
39	Recapture of Alternative Fuels Credit (Form CT-41)	39	
40	Credit for employment of persons with disabilities (Form CT-41)	40	
41	Rehabilitation of historic properties credit (Form CT-238)	41	
42	Recapture of rehabilitation of historic properties credit (Form CT-238)	42	
43	Clean heating fuel credit (Form CT-241)	43	
44		44	
45	Empire State commercial production credit (Form CT-246)	45	
46	Empire State film production credit for the current year (Form CT-248)	46	
47	Empire State film production credit for the second year (Form CT-248)	47	
48	Empire State film production credit for the third year (Form CT-248)	48	
49	Long-term care insurance credit (Form CT-249)	49	
50	Credit for purchase of an automated external defibrillator (Form CT-250)	50	
51	Empire State film post-production credit for the current year (Form CT-261)	51	
52	Empire State film post-production credit for the second year (Form CT-261)	52	
53	Empire State film post-production credit for the third year (Form CT-261)	53	
54	Excelsior jobs tax credit component (Form CT-607)	54	

Schedule A, Part II – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions (continued)

55	Excelsior investment tax credit component (Form CT-607)	55	
56	Excelsior research and development tax credit component (Form CT-607)	56	
57	Excelsior real property tax credit component (Form CT-607)	57	
58	Recapture of excelsior jobs program tax credit (Form CT-607)	58	
59	Brownfield redevelopment tax credit site preparation credit component	59	
60	Brownfield redevelopment tax credit tangible property credit component	60	
61	Brownfield redevelopment tax credit on-site ground water remed or comp	61	
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	62	
63	Brownfield redevelopment tax credit site preparation credit component	63	
64	Brownfield redevelopment tax credit tangible property credit component	64	
65	Brownfield redevelopment tax credit on-site groundwater remediation credit component	65	
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1)	66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)	67	
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)	69	
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2)	70	
71	Remediated brownfield credit for real property taxes (Form CT-612)	71	
72	Recapture of remediated brownfield credit for real property taxes (CT-612)	72	
73	Environmental remediation insurance credit (Form CT-613)	73	
74	Recapture of environmental remediation insurance credit (Form CT-613)	74	
75	Security officer training tax credit (attach Form CT-631)	75	
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633)	76	
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	77	
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	78	
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633)	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236)	81	
82	QETC employment credit (Form DTF-621)	82	
83	QETC capital tax credit (Form DTF-622)	83	
84	Recapture of QETC capital tax credit (Form DTF-622)	84	
85	Low-income housing credit (Form DTF-624)	85	
86	Recapture of low-income housing credit (Form DTF-626)	86	
87	Empire state jobs retention credit (Form CT-634)	87	
88	Recapture of empire state jobs retention credit (Form CT-634)	88	
89	New York youth jobs program credit (Form CT-635)	89	
90	Alcoholic beverage production credit for beer (Form CT-636)	90	
91	Alcoholic beverage production credit for cider (Form CT-636)	91	
92	Alcoholic beverage production credit for wine (Form CT-636)	92	
93	Alcoholic beverage production credit for liquor (Form CT-636)	93	
94	Alternative fuels and electric vehicle recharging property or (Form CT-637)	94	
95	Recapture of alternative fuels and electric vehicle recharging property credit (For CT-637)	95	
96		96	

Schedule A, Part II – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions (continued)

97	Real property tax credit for manufacturers (Form CT-641)	97	
98	Recapture of real property tax credit for manufacturers (Form CT-641)	98	
99	Empire state musical and theatrical production credit (Form CT-642)	99	
100	Hire a veteran credit (Form CT-643)	100	
101	Workers with disabilities tax credit (Form CT-644)	101	
102	Employee training incentive program tax credit (Form CT-646)	102	
103	Farm workforce retention credit (form CT-647)	103	
104	Life sciences research and development tax credit (Form CT-648)	104	
105	Farm donations to food pantries credit (Form CT-649)	105	
106	Empire State apprenticeship tax credit (Form CT-650)	106	
107	Recovery tax credit (Form CT-651)	107	
108	Employer-provided child care credit (Form CT-652)	108	
109	Other tax credit(s) and recapture(s)	109	

Supplemental Information

Supplemental information required to be reported separately to each shareholder:

[illegible]

CATS ON THE BAY CORP

1

Additional information from your 2020 New York State S Corp Franchise Tax Return**CT-3-S: S-Corp Franchise Tax Return****Line 18, Other Reductions****Continuation Statement**

Description	Line 18(A), Amount	Line 18(B), Amount
MEALS AND ENTERTAINMENT	-120	
Total	-120	

Form 1120-S Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for an S Corporation ▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. ▶ Go to www.irs.gov/Form1120S for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2020</div>
For calendar year 2020 or tax year beginning _____, 2020, ending _____, 20		
A S election effective date 03/14/2013 B Business activity code number (see instructions) C Check if Sch. M-3 attached <input type="checkbox"/>	<div style="text-align: center; font-weight: bold;">TYPE OR PRINT</div> Name CATS ON THE BAY CORP Number, street, and room or suite no. If a P.O. box, see instructions. C/O 137 QUENTIN ROAD City or town, state or province, country, and ZIP or foreign postal code BROOKLYN NY 11223	D Employer identification number E Date incorporated 03/14/2013 F Total assets (see instructions) \$ 227,623.
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach Form 2553 if not already filed H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year 1 J Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes		
Caution: Include <u>only</u> trade or business income and expenses on lines 1a through 21. See the instructions for more information.		
Income	1a Gross receipts or sales 608,034. 1b Returns and allowances 1c Balance. Subtract line 1b from line 1a 608,034. 2 Cost of goods sold (attach Form 1125-A) 270,842. 3 Gross profit. Subtract line 2 from line 1c 337,192. 4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) 5 Other income (loss) (see instructions—attach statement) 6 Total income (loss). Add lines 3 through 5 337,192.	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E) 7,200. 8 Salaries and wages (less employment credits) 21,600. 9 Repairs and maintenance 5,573. 10 Bad debts 11 Rents 12 Taxes and licenses 5,258. 13 Interest (see instructions) 14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 52,499. 15 Depletion (Do not deduct oil and gas depletion.) 16 Advertising 5,988. 17 Pension, profit-sharing, etc., plans 18 Employee benefit programs 19 Other deductions (attach statement) See Statement 349,173. 20 Total deductions. Add lines 7 through 19 447,291. 21 Ordinary business income (loss). Subtract line 20 from line 6 -110,099.	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions) 22b Tax from Schedule D (Form 1120-S) 22c Add lines 22a and 22b (see instructions for additional taxes) 23a 2020 estimated tax payments and 2019 overpayment credited to 2020 23b Tax deposited with Form 7004 0. 23c Credit for federal tax paid on fuels (attach Form 4136) 23d Reserved for future use 23e Add lines 23a through 23d 0. 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed 0. 26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid 27 Enter amount from line 26: Credited to 2021 estimated tax Refunded	
Sign Here Signature of officer _____ Date _____ Title PRESIDENT	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. <div style="border: 1px solid black; padding: 5px; float: right; width: 150px;"> May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>	
Paid Preparer Use Only Print/Type preparer's name Alex Zolotuskiy Preparer's signature Alex Zolotuskiy Date 06/24/2021 Check <input type="checkbox"/> if self-employed Firm's name ▶ YKAZ TAX SERVICES INC Firm's EIN ▶ Firm's address ▶ 137 QUENTIN RD BROOKLYN NY 11223 Phone no. (/) 449-4876		

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ <u>HYBRID</u>	Yes	No
2	See the instructions and enter the: a Business activity ▶ <u>RESTAURANT</u> b Product or service ▶ <u>RESTAURANT</u>		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .		X
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below . . .		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below . . .	Yes	No
			X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? . . . If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock . . . ▶ <u> </u> (ii) Total shares of non-restricted stock . . . ▶ <u> </u>	Yes	No
			X
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? . . . If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year . . . ▶ <u> </u> (ii) Total shares of stock outstanding if all instruments were executed ▶ <u> </u>		X
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . .		X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions . . . ▶ \$ <u> </u>		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . .		X
10	Does the corporation satisfy one or more of the following? See instructions . . .		X
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
11	Does the corporation satisfy both of the following conditions? . . .		X
a	The corporation's total receipts (see Instructions) for the tax year were less than \$250,000.		
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ▶ \$		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-110,099.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type ▶	12c	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Reserved for future use	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Reserved for future use	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
o Other (attach statement)	14o		
Other information			
p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)			

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-2,914.
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	120.
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A		
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	-110,099.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			24,985.		781.
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()			()	
3 Inventories			73,147.		89,631.
4 U.S. government obligations					
5 Tax-exempt securities (see instructions)					
6 Other current assets (attach statement)					
7 Loans to shareholders					
8 Mortgage and real estate loans					
9 Other investments (attach statement)					
10a Buildings and other depreciable assets		876,270.		876,270.	
b Less accumulated depreciation	(703,300.)		172,970.	(755,799.)	120,471.
11a Depletable assets					
b Less accumulated depletion	()			()	
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()			()	
14 Other assets (attach statement) Ln 14, St			16,740.		16,740.
15 Total assets			287,842.		227,623.
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (attach statement)					
19 Loans from shareholders			280,000.		330,000.
20 Mortgages, notes, bonds payable in 1 year or more					
21 Other liabilities (attach statement)					
22 Capital stock			1,000.		1,000.
23 Additional paid-in capital			1,156,528.		1,156,528.
24 Retained earnings			-1,149,686.		-1,259,905.
25 Adjustments to shareholders' equity (attach statement)					
26 Less cost of treasury stock	()			()	
27 Total liabilities and shareholders' equity			287,842.		227,623.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-110,219.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$ 120.		7	Add lines 5 and 6	
		120.	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	
4	Add lines 1 through 3	-110,099.			-110,099.

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	-1,149,686.		
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	(110,099.)		
5	Other reductions MEALS AND ENTERTAINMENT	(120.)		()
6	Combine lines 1 through 5	-1,259,905.		
7	Distributions			
8	Balance at end of tax year. Subtract line 7 from line 6	-1,259,905.		

Form **1125-A****Cost of Goods Sold**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name

Employer identification number

CATS ON THE BAY CORP

1	Inventory at beginning of year	1	73,147
2	Purchases	2	13,057
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) See Statement	5	274,269
6	Total. Add lines 1 through 5	6	360,473
7	Inventory at end of year	7	89,631
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	270,842

9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost
 (ii) ☐ Lower of cost or market
 (iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** |**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2020**

For calendar year 2020, or tax year

beginning / / 2020 ending / / **Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See separate instructions.

Part I Information About the Corporation

- A** Corporation's employer identification number
- B** Corporation's name, address, city, state, and ZIP code
CATS ON THE BAY CORP

C/O 137 QUENTIN ROAD
BROOKLYN NY 11223
- C** IRS Center where corporation filed return
Kansas City, MO

Part II Information About the Shareholder

- D** Shareholder's identification number
- E** Shareholder's name, address, city, state, and ZIP code
ELINA KHANUKOV

2935 W5TH STREET #15F
BROOKLYN NY 11224
- F** Current year allocation percentage 100.00000 %
- G** Shareholder's number of shares
Beginning of tax year 200
End of tax year 200
- H** Loans from shareholder
Beginning of tax year \$ 280,000.
End of tax year \$ 330,000.

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	-110,099.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-2,914.
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	120.
		17	Other information
		V * STMT	

18 ☐ More than one activity for at-risk purposes***19** ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

Statement A—QBI Pass-through Entity Reporting

Corporation's name: CATS ON THE BAY CORP		Corporation's EIN:	
Shareholder's name: ELINA KHANUKOV		Shareholder's identifying no:	
Shareholder's share of:		1120S, Line 21	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)	-110,099.	
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
	W-2 wages	28,800.	
	UBIA of qualified property	876,270.	
	Section 199A dividends		

Statement A—QBI Pass-through Entity Reporting

Corporation's name:		Corporation's EIN:	
Shareholder's name:		Shareholder's identifying no:	
Shareholder's share of:		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)		
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
	W-2 wages		
	UBIA of qualified property		
	Section 199A dividends		

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or tax year beginning

, 2020, and ending

, 20

▶ ERO must obtain and retain completed Form 8879-S.

▶ Go to www.irs.gov/Form8879S for the latest information.**2020**

Name of corporation

CATS ON THE BAY CORP

Employer identification number

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	608,034.
2	Gross profit (Form 1120-S, line 3)	2	337,192.
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	-110,099.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	-110,099.

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-800-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- ☒ I authorize YKAZ TAX SERVICES INC to enter my PIN _____ as my signature
ERO firm name Don't enter all zeros
on the corporation's 2020 electronically filed income tax return.
- ☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 06/24/2021

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see Instructions.

Form **8879-S** (2020)

BAA

REV 05/19/21 PRO

Form 1120S

199A Statement A Summary

2020

QuickZoom to Other Copy _____

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN: _____	
1120S, Line 21			
<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	
<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	
<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss)	-110,099.		
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wages	28,800.		
UBIA of qualified property	876,270.		
Section 199A dividends			

Corporation's Name: _____		Corporation's EIN: _____	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss)	_____	_____	_____
Rental income (loss)	_____	_____	_____
Royalty income (loss)	_____	_____	_____
Section 1231 gain (loss)	_____	_____	_____
Other income (loss)	_____	_____	_____
Section 179 deduction	_____	_____	_____
Other deductions	_____	_____	_____
W-2 wages	_____	_____	_____
UBIA of qualified property	_____	_____	_____
Section 199A dividends	_____		

Other Current Assets:	Beginning of tax year	End of tax year
Total to Form 1120S, Schedule L, line 6 ▶		
Other Investments:	Beginning of tax year	End of tax year
Total to Form 1120S, Schedule L, line 9 ▶		
Other Assets:	Beginning of tax year	End of tax year
RENT DEPOSIT	5,000.	5,000.
NATIONAL GRID DEPOSIT	1,740.	1,740.
CON EDISON DEPOSIT	10,000.	10,000.
Total to Form 1120S, Schedule L, line 14 ▶	16,740.	16,740.

199A Worksheet by Activity**2020**

► Keep for your records

Corporation's name CATS ON THE BAY CORP		Corporation's EIN _____	
QuickZoom to 199A Summary ► _____			
Aggregation Code: _____	Trade or Business: _____ EIN: _____		
Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
QBI or qualified PTP items subject to shareholder-specific determinations:			
1 a Ordinary business income (loss)	1 a	-110,099.	
b Adjustments	b		
c Adjusted ordinary business income (loss)			1 c -110,099.
2 a Rental income (loss)	2 a		
b Adjustments	b		
c Adjusted rental income (loss)			2 c
3 a Royalty income (loss)	3 a		
b Adjustments	b		
c Adjusted royalty income (loss)			3 c
4 a Section 1231 gain (loss)	4 a		
b Adjustments	b		
c Adjusted section 1231 gain (loss)			4 c
5 Other income (loss)			5
6 a Section 179 deduction	6 a		
b Adjustments	b		
c Adjusted section 179 deduction			6 c
7 Other deductions			7
8 a W-2 wages	8 a	28,800.	
b Adjustments	b		
c Adjusted W-2 Wages			8 c 28,800.
9 a UBIA of qualified property	9 a	876,270.	
b Adjustments	b		
c Adjusted UBIA of qualified property			9 c 876,270.

Section 179 Carryover Detail for this Activity

	Section 179 Regular Tax	Section 179 QBI
Tentative Section 179 deduction from current year assets		
Part I: Prior Year Carryovers by Year and Category		
A Before 2018		0.
B 2018		0.
C 2019	0.	0.
Total prior year carryovers to this year		

	Section 179 Regular Tax	Section 179 QBI
Part II: 179 Deduction Allowed by Year and Category		
Total 179 deduction allowed for this activity in current year		
A Amount allowed from 2020		
B Amount allowed from before 2018		
C Amount allowed from 2018		
D Amount allowed from 2019		

	Section 179 Regular Tax	Section 179 QBI
Part III: Total Carryforward to 2021 by Year and Category		
A Carryforward from 2020		
B Carryforward from before 2018		
C Carryforward from 2018		0.
D Carryforward from 2019	0.	0.
Total carryforward to next year	0.	0.

CATS ON THE BAY CORP

1

Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp**Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
Total	349,173.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
Total	2,000.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**Payroll Taxes****Itemization Statement**

Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
Total	3,258.

CATS ON THE BAY CORP

2

**Form 1125-A: Cost of Goods Sold
Other Costs Statement****Continuation Statement**

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
Total	274,269

NYC -4S
Department of Finance**GENERAL CORPORATION TAX RETURN****2020**

To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2020 or FISCAL YEAR beginning

2020 and ending

Name CATS ON THE BAY CORP		Name Change <input type="checkbox"/>	Taxpayer's Email Address: INFO@YKAZCPAPC.COM
In Care Of			
Address (number and street) 137 QUENTIN ROAD		Address Change <input type="checkbox"/>	EMPLOYER IDENTIFICATION NUMBER
City and State BROOKLYN NY	Zip Code 11223	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business Telephone Number	Date business began in NYC	Date business ended in NYC	

☐ Final return - Check this box if you have ceased operations in NYC
☐ Special short period return (See Instr.)
☐ Claim any 9/11/01-related federal tax benefits (see Instr.)
☐ Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate box

☐ Filing a 52-53-week taxable year
☐ A pro-forma federal return is attached
☐ Enter 2-character special condition code, if applicable (see Instr.)
☐ IRS change
☐ NYS change

Date of Final Determination --

SCHEDULE A Computation of Tax

BEGIN WITH SCHEDULES B THROUGH E ON PAGE 2. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1. Net income (from Schedule B, line 8)	1. -108,099	X .0885	1. 0
2a. Total capital (from Schedule C, line 7) (see instr.)	2a. -47,267	X .0015	2a.
2b. Total capital - Cooperative Housing Corps. (see instr.)	2b.	X .0004	2b.
2c. Cooperatives - enter: BORO BLOCK LOT			
3a. Compensation of stockholders (from Schedule D, line 1)	3a.		
3b. Alternative tax (see instructions)	3b.		
4. Minimum tax (see instructions) - NYC Gross Receipts: 608,034	4.		500
5. Tax (line 1, 2a, 2b, 3b or 4, whichever is largest)	5.		500
6. First installment of estimated tax for period following that covered by this return: (a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT (b) If application for extension has not been filed and line 5 exceeds \$1,000, enter 25% of line 5 (see instructions)	6a. 6b.		
7. Total before prepayments (add lines 5 and 6a or 6b)	7.		500
8. Prepayments (from Prepayments Schedule, line G) (see instructions)	8.		500
9. Balance due (line 7 less line 8)	9.		
10. Overpayment (line 8 less line 7)	10.		
11a. Interest (see instructions)	11a.		
11b. Additional charges (see instructions)	11b.		
11c. Penalty for underpayment of estimated tax (attach Form NYC-222)	11c.	0	
12. Total of lines 11a, 11b and 11c	12.		0
13. Net overpayment (line 10 less line 12)	13.		0
14. Amount of line 13 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 14c OR <input type="checkbox"/> Paper check	14a.		
(b) Credited to 2021 estimated tax	14b.		
14c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
15. TOTAL REMITTANCE DUE (see instr.)	15.		
16. NYC rent deducted on federal tax return (see instr.)	16.	0	
17. Gross receipts or sales from federal return	17.		608,034
18. Total assets from federal return	18.		227,623

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Firm's Email Address: **INFO@YKAZCPAPC.COM**

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)...YES ☒ NO ☐

Officer's signature: _____ Title: **PRESIDENT** Date: **05-04-21** Preparer's Social Security Number or PTIN: _____

Preparer's signature: _____ Preparer's printed name: **ALEX ZOLOTUS** Check if self-employed: ☐ Date: **06-24-21** Firm's Employer Identification Number: _____

YKAZ TAX SERVICES INC
137 QUENTIN RD BROOKLYN NY 11223

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S. SEE PAGE 2 FOR MAILING INSTRUCTIONS.

NYC-AT

16



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

2020

All federal Subchapter S Corporations must complete this schedule and include it when filing Form NYC-1, NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried from your Federal form 1120S.

For CALENDAR YEAR 2020 or FISCAL YEAR beginning _____ and ending _____

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ

CATS ON THE BAY CORP

EMPLOYER IDENTIFICATION NUMBER

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

	From Federal Form 1120S		
1. Ordinary business income (loss).....	Schedule K, Line 1	1.	-110,099
2. Net rental real estate income (loss)	Schedule K, Line 2	2.	
3. Other net rental income (loss)	Schedule K, Line 3c	3.	
4a. Interest income.....	Schedule K, Line 4	4a.	
4b. Interest Expense Addback	See Instructions	4b.	
5. Ordinary dividends	Schedule K, Line 5a	5.	
6. Royalties	Schedule K, Line 6	6.	
7. Net short-term capital gain (loss)	Schedule K, Line 7	7.	
8. Net long-term capital gain (loss)	Schedule K, Line 8a	8.	
9. Sum of lines 7 and 8	See Instructions	9.	
10. Capital Loss Carryover	See Instructions	10.	
11. Net Capital Gain	See Instructions	11.	
12. Net Section 1231 gain (loss)	Schedule K, Line 9	12.	
13. Other income (loss).....	See Instructions	13.	
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)		14.	-110,099

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11	15.	0
16. Contributions	Schedule K, Line 12a	16.	0
17. Interest expense.....	See Instructions	17.	
18. Section 59(e)(2) expenditures.....	Schedule K, Line 12c	18.	
19. Other deductions	See Instructions	19.	
20. Intentionally Omitted		20.	
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20)		21.	0

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions	22.	-110,099
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 NYC Department of Finance	NYC 579-GCT	NEW YORK CITY DEPARTMENT OF FINANCE Signature Authorization for E-Filed General Corporation Tax Return	2020
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ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE. KEEP THIS FOR YOUR RECORDS.

LEGAL NAME OF CORPORATION: CATS ON THE BAY CORP	EMPLOYER IDENTIFICATION NUMBER 7
EMAIL ADDRESS: INFO@YKAZCPAPC.COM	TYPE OF RETURN: <input type="checkbox"/> NYC-EXT <input type="checkbox"/> NYC-EXT.1 <input checked="" type="checkbox"/> NYC-4S <input type="checkbox"/> NYC-400 (2021) <input type="checkbox"/> NYC-3A <input type="checkbox"/> NYC-3L <input type="checkbox"/> NYC-4SEZ

Financial Institution Information - must be included if electronic payment is authorized

AMOUNT OF AUTHORIZED DEBIT:	FINANCIAL INSTITUTION ROUTING NUMBER:	FINANCIAL INSTITUTION ACCOUNT NUMBER:

Part A - Declaration and authorization of corporate officer for Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400

Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2020 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2020 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2020 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2020 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2020 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.

Officer's PIN (mark an X in one box only)

<input checked="" type="checkbox"/>	I authorize <u>YKAZ TAX SERVICES INC</u> to enter my PIN:	
	ERO FIRM NAME	
	as my signature on the corporation's 2020 electronically filed corporation tax return or other report checked above.	
<input type="checkbox"/>	As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed corporation tax return or other report checked above.	

Signature of authorized person	PRESIDENT Official title	03-15-21 Date
--------------------------------	-----------------------------	------------------

Part B - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in the above-named corporation's 2020 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2020 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2020 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2020 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.

ERO EFIN/PIN: Enter your six-digit EFIN followed by your five digit PIN: _____

ERO's Signature	YKAZ TAX SERVICES INC Print Name	03-15-21 Date
Paid Preparer's Signature	ALEX ZOLOTUSKIY Print Name	Date

PURPOSE - A completed Form NYC-579-GCT provides documentation that an ERO has been authorized to electronically file the General Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. **You cannot revoke this authorization.**

GENERAL INSTRUCTIONS - Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-3A (Combined General Corporation Tax Return); NYC-3L (General Corporation Tax Return); NYC-4S (General Corporation Tax Return - short form); NYC-4SEZ (General Corporation Tax Return - EZ form); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension) or NYC-400 (Declaration of Estimated Tax by General Corporations).

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.

Do not mail Form NYC-579-GCT to the Department of Finance. The EROs/paid preparers must keep the completed Form NYC-579-GCT for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.



APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE BUSINESS INCOME TAX RETURNS

2020

☐ **Final Return** - Check this box if you have ceased operations in NYC.

PRINT OR TYPE For CALENDAR YEAR 2020 or Fiscal Year beginning

2020 and ending

Name (If combined corporate filer, give name of reporting corporation)

Name
Change ☐

CATS ON THE BAY CORP

In Care of

Unincorporated
Business-Individuals
Only ☒

First Name

Last Name

Name
Change ☐

Business address (number and street)

Address
Change ☐

137 QUENTIN ROAD

City and State

Zip Code

Country (if not US)

BROOKLYN NY

11223

Business Telephone Number

Email Address

718-449-4876

INFO@YKAZCPAPC.COM

EMPLOYER IDENTIFICATION NUMBER:

OR

SOCIAL SECURITY NUMBER:
(FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

BUSINESS CODE NUMBER AS PER FEDERAL RETURN:

☐ Enter 2-character special condition code,
if applicable (see Instructions)

Tax Type

Corporation Tax

Unincorporated Business Tax (UBT)

☐ Business
C Corporations only

☒ General-Subchapter S
Corporations and
Qualified Subchapter S
Subsidiaries only

☐ Banking
Subchapter S
Corporations only

☐ Partnership

☐ Individuals
Single-Member LLCs,
Estates or Trusts

NYC-2
NYC-2A
NYC-2S

NYC-3L
NYC-3A
NYC-4S
NYC-4SEZ

NYC-1
NYC-1A

NYC-204
NYC-204EZ

NYC-202
NYC-202S
NYC-202EIN

☐ Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

Payment Information

For payment amount, refer to the tax form for the tax that you will be filing after the extension period.
Finance forms and instructions are available on line at NYC.gov/finance.

Payment Amount

A. Payment

Amount included with form.

Make payable to: NYC Department of Finance.....A.

500

1. Current Year Estimated Tax..... 1.

500

2. If amount on line 1 exceeds \$1,000, enter 25% of line 1
(For S Corporations only – UBT and C Corporations leave blank
and see instructions)..... 2.

3. Total of lines 1 and 2..... 3.

500

4. Total payments and credits..... 4.

0

5. Balance due. Subtract line 4 from line 3..... 5.

500

CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature:

PRESIDENT

Title (if an officer):

Date:

31212057

REV 04/06/21 PRO 16

NYC-EXT 2020 - Rev. 03.30.2021

CATS ON THE BAY CORP

1

Additional information from your 2020 New York City General S Corp Tax Return**NYC-4S: General Corporation Tax Return****Franchise Tax and Other Sch****Continuation Statement**

Description	Amount
OTHER STATE TAX	2,000
Total	2,000

Form 1120-S Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for an S Corporation ▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. ▶ Go to www.irs.gov/Form1120S for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2020</div>
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For calendar year 2020 or tax year beginning _____, 2020, ending _____, 20

A S election effective date 03/14/2013	TYPE OR PRINT	Name CATS ON THE BAY CORP	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions. C/O 137 QUENTIN ROAD	E Date incorporated 03/14/2013
		City or town, state or province, country, and ZIP or foreign postal code BROOKLYN NY 11223	F Total assets (see instructions) \$ 227,623.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	608,034.	
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a	1c	608,034.	
	2	Cost of goods sold (attach Form 1125-A)	2	270,842.	
	3	Gross profit. Subtract line 2 from line 1c	3	337,192.	
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
Deductions (see instructions for limitations)	5	Other income (loss) (see instructions—attach statement)	5		
	6	Total income (loss). Add lines 3 through 5	6	337,192.	
	7	Compensation of officers (see instructions—attach Form 1125-E)	7	7,200.	
	8	Salaries and wages (less employment credits)	8	21,600.	
	9	Repairs and maintenance	9	5,573.	
	10	Bad debts	10		
	11	Rents	11		
	12	Taxes and licenses	12	5,258.	
	13	Interest (see instructions)	13		
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	52,499.	
	15	Depletion (Do not deduct oil and gas depletion.)	15		
Tax and Payments	16	Advertising	16	5,988.	
	17	Pension, profit-sharing, etc., plans	17		
	18	Employee benefit programs	18		
	19	Other deductions (attach statement) See Statement	19	349,173.	
	20	Total deductions. Add lines 7 through 19	20	447,291.	
	21	Ordinary business income (loss). Subtract line 20 from line 6	21	-110,099.	
	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b	Tax from Schedule D (Form 1120-S)	22b		
	c	Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23a	2020 estimated tax payments and 2019 overpayment credited to 2020	23a		
	b	Tax deposited with Form 7004	23b	0.	
c	Credit for federal tax paid on fuels (attach Form 4136)	23c			
d	Reserved for future use	23d			
e	Add lines 23a through 23d	23e	0.		
24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24			
25	Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25	0.		
26	Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26			
27	Enter amount from line 26: Credited to 2021 estimated tax ▶ Refunded ▶	27			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		PRESIDENT	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed PTIN
Alex Zolotuskiy	Alex Zolotuskiy	06/24/2021	
Firm's name ▶ YKAZ TAX SERVICES INC	Firm's EIN ▶		
Firm's address ▶ 137 QUENTIN RD BROOKLYN NY 11223	Phone no. (718) 449-4810		

For Paperwork Reduction Act Notice, see separate instructions. BAA

REV 05/19/21 PRO

Form **1120-S** (2020)

Schedule B Other Information (see instructions)

		Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ► <u>HYBRID</u>			
2 See the Instructions and enter the: a Business activity ► <u>RESTAURANT</u> b Product or service ► <u>RESTAURANT</u>			
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .			X
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned
(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made			
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization
(v) Maximum Percentage Owned in Profit, Loss, or Capital			
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.			X
(i) Total shares of restricted stock ►			
(ii) Total shares of non-restricted stock ►			
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.			X
(i) Total shares of stock outstanding at the end of the tax year ►			
(ii) Total shares of stock outstanding if all instruments were executed ►			
6 Has this corporation filed, or is it required to file, Form 8878 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?			X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions ► \$			
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions			X
10 Does the corporation satisfy one or more of the following? See instructions			X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.			
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.			
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.			
11 Does the corporation satisfy both of the following conditions?			X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.			
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.			

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		X
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b If "Yes," did the corporation file or will it file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ▶ \$		X

Schedule K Shareholders' Pro Rata Share Items

Total amount

Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-110,099.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Interest income 4		
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a		
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) 9		
Deductions	10 Other income (loss) (see instructions) Type ▶ 10		
	11 Section 179 deduction (attach Form 4562) 11		
	12a Charitable contributions 12a		
	b Investment interest expense 12b		
Credits	c Section 59(e)(2) expenditures Type ▶ 12c		
	d Other deductions (see instructions) Type ▶ 12d		
	13a Low-income housing credit (section 42(j)(5)) 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d Other rental real estate credits (see instructions) Type ▶ 13d		
	e Other rental credits (see instructions) Type ▶ 13e		
Foreign Transactions	f Biofuel producer credit (attach Form 6478) 13f		
	g Other credits (see instructions) Type ▶ 13g		
	14a Name of country or U.S. possession ▶ 14a		
	b Gross income from all sources 14b		
	c Gross income sourced at shareholder level 14c		
	Foreign gross income sourced at corporate level 14d		
	d Reserved for future use 14d		
	e Foreign branch category 14e		
	f Passive category 14f		
	g General category 14g		
	h Other (attach statement) 14h		
	Deductions allocated and apportioned at shareholder level 14i		
	i Interest expense 14i		
	j Other 14j		
Deductions allocated and apportioned at corporate level to foreign source income 14k			
k Reserved for future use 14k			
l Foreign branch category 14l			
m Passive category 14m			
n General category 14n			
o Other (attach statement) 14o			
Other information 14p			
p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶ 14p			
q Reduction in taxes available for credit (attach statement) 14q			
r Other foreign tax information (attach statement) 14r			

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a -2,914.
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties—gross income	15d
	e Oil, gas, and geothermal properties—deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 120.
	d Distributions (attach statement if required) (see instructions)	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18 -110,099.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		24,985.		781.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories		73,147.		89,631.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	876,270.		876,270.	
b	Less accumulated depreciation	(703,300.)	172,970.	(755,799.)	120,471.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement) Ln 14. St		16,740.		16,740.
15	Total assets		287,842.		227,623.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders		280,000.		330,000.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital		1,156,528.		1,156,528.
24	Retained earnings		-1,149,686.		-1,259,905.
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		287,842.		227,623.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	-110,219.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____ 120.	120.	7 Add lines 5 and 6	
4 Add lines 1 through 3	-110,099.	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	-110,099.

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	-1,149,686.			
2 Ordinary income from page 1, line 21				
3 Other additions				
4 Loss from page 1, line 21	(110,099.)			
5 Other reductions MEALS AND ENTERTAINMENT (120.)	(120.)			()
6 Combine lines 1 through 5	-1,259,905.			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	-1,259,905.			

Form **1125-A****Cost of Goods Sold**(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
▶ Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name CATS ON THE BAY CORP		Employer identification number	
1	Inventory at beginning of year	1	73,147
2	Purchases	2	13,057
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) See Statement	5	274,269
6	Total. Add lines 1 through 5	6	360,473
7	Inventory at end of year	7	89,631
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See Instructions	8	270,842

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (If checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See Instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an actively engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(f).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

Schedule K-1
(Form 1120-S)Department of the Treasury
Internal Revenue Service**2020**

For calendar year 2020, or tax year

beginning / / 2020ending / /**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number**B** Corporation's name, address, city, state, and ZIP code
CATS ON THE BAY CORPC/O 137 QUENTIN ROAD
BROOKLYN NY 11223**C** IRS Center where corporation filed return
Kansas City, MO 64999-0013**Part II Information About the Shareholder****D** Shareholder's identifying number**E** Shareholder's name, address, city, state, and ZIP code
ELINA KHANUKOV2935 W5TH STREET #15F
BROOKLYN NY 11224**F** Current year allocation percentage 100.00000 %**G** Shareholder's number of shares

Beginning of tax year 200

End of tax year 200

H Loans from shareholder

Beginning of tax year \$ 280,000.

End of tax year \$ 330,000.

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	-110,099.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-2,914.
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	120.
		17	Other information
		V	* STMT

18 ☐ More than one activity for at-risk purposes***19** ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

Statement A—QBI Pass-through Entity Reporting

Corporation's name: CATS ON THE BAY CORP		Corporation's EIN:	
Shareholder's name: ELINA KHANUKOV		Shareholder's identifying no:	
Shareholder's share of:		1120S, Line 21	
		<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business income (loss)		-110,099.	
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wages		28,800.	
UBIA of qualified property		876,270.	
Section 199A dividends			

Statement A—QBI Pass-through Entity Reporting

Corporation's name:		Corporation's EIN:	
Shareholder's name:		Shareholder's identifying no:	
Shareholder's share of:			
		<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business income (loss)			
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wages			
UBIA of qualified property			
Section 199A dividends			

REV 05/19/21 PRO Form **1125-E** (Rev. 10-2018)

Form **8879-S** (2020)

Form 1120S

199A Statement A Summary

2020

QuickZoom to Other Copy _____

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN: _____	
1120S, Line 21			
<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	
<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	
<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss)	-110,099.		
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wages	28,800.		
UBIA of qualified property	876,270.		
Section 199A dividends			

Corporation's Name: _____		Corporation's EIN: _____	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of: QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss)	_____	_____	_____
Rental income (loss)	_____	_____	_____
Royalty income (loss)	_____	_____	_____
Section 1231 gain (loss)	_____	_____	_____
Other income (loss)	_____	_____	_____
Section 179 deduction	_____	_____	_____
Other deductions	_____	_____	_____
W-2 wages	_____	_____	_____
UBIA of qualified property	_____	_____	_____
Section 199A dividends	_____	_____	

Form 1120S
Schedule L

Other Assets

2020

Name	Employer ID Number
CATS ON THE BAY CORP	

[illegible]

199A Worksheet by Activity**2020**

► Keep for your records

Corporation's name CATS ON THE BAY CORP		Corporation's EIN _____	
QuickZoom to 199A Summary ► _____			
Aggregation Code: _____		Trade or Business: <u>1120S, Line 21</u> EIN: _____	
		Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to shareholder-specific determinations:			
1 a Ordinary business income (loss)	1 a	-110,099.	
b Adjustments	b		
c Adjusted ordinary business income (loss)		1 c	-110,099.
2 a Rental income (loss)	2 a		
b Adjustments	b		
c Adjusted rental income (loss)		2 c	
3 a Royalty income (loss)	3 a		
b Adjustments	b		
c Adjusted royalty income (loss)		3 c	
4 a Section 1231 gain (loss)	4 a		
b Adjustments	b		
c Adjusted section 1231 gain (loss)		4 c	
5 Other income (loss)		5	
6 a Section 179 deduction	6 a		
b Adjustments	b		
c Adjusted section 179 deduction		6 c	
7 Other deductions		7	
8 a W-2 wages	8 a	28,800.	
b Adjustments	b		
c Adjusted W-2 Wages		8 c	28,800.
9 a UBIA of qualified property	9 a	876,270.	
b Adjustments	b		
c Adjusted UBIA of qualified property		9 c	876,270.

Section 179 Carryover Detail for this Activity

Tentative Section 179 deduction from current year assets

**Part I: Prior Year Carryovers
by Year and Category**

A Before 2018

B 2018

C 2019

Total prior year carryovers to this year

Section 179 Regular Tax	Section 179 QBI
	0.
	0.
0.	0.

**Part II: 179 Deduction Allowed
by Year and Category**

Total 179 deduction allowed for this activity in current year

A Amount allowed from 2020

B Amount allowed from before 2018

C Amount allowed from 2018

D Amount allowed from 2019

Section 179 Regular Tax	Section 179 QBI

**Part III: Total Carryforward to 2021
by Year and Category**

A Carryforward from 2020

B Carryforward from before 2018

C Carryforward from 2018

D Carryforward from 2019

Total carryforward to next year

Section 179 Regular Tax	Section 179 QBI
	0.
0.	0.
0.	0.

CATS ON THE BAY CORP

1

Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp**Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
Total	349,173.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
Total	2,000.

SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return**Payroll Taxes****Itemization Statement**

Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
Total	3,258.

CATS ON THE BAY CORP

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Form 1125-A: Cost of Goods Sold

Other Costs Statement

Continuation Statement

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
Total	274,269